Sales and Use Tax - (Air Conditioner Fee)

What is the air conditioner fee on the sale of motor vehicle sales and is it still collected?

The air conditioner fee was repealed effective July 1, 2003, therefore, the fee is no longer collected in Colorado.

Prior to the repeal of this fee, motor vehicle dealers were required to collect a \$2 fee on all sales in Colorado of new motor vehicles sold with an air conditioner. The fee was credited to the "Ozone Protection Fund," administered by the Colorado Department of Health.